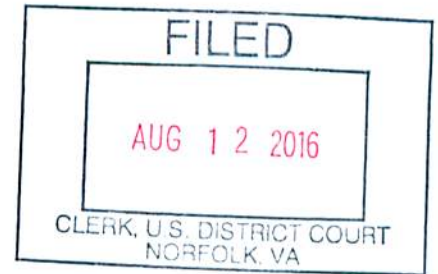


IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
Norfolk Division



UNITED STATES OF AMERICA)	
)	CRIMINAL NO. 2:16cr III
v.)	
)	26 U.S.C. § 7201
NAPOLEON ROBINSON,)	Evasion of Employment Tax Payment
)	
Defendant.)	

CRIMINAL INFORMATION

THE UNITED STATES ATTORNEY CHARGES THAT:

From at least in or about November 2009 to the present, in the Eastern District of Virginia, and elsewhere, NAPOLEON ROBINSON, the defendant herein, who was the owner of Lianne Rolle dba Sky Enterprises, Inc. (hereinafter "Sky Enterprises, Inc."), with its principal place of business in the Eastern District of Virginia, did willfully attempt to evade and defeat the payment of a large part of the quarterly employment taxes due and owing to the United States of America for Sky Enterprises, Inc. for all four quarters in 2011, and the quarters ending March 31, 2012, June 30, 2012, and September 30, 2012, by failing to pay to the Internal Revenue Service said quarterly employment taxes, and by, among others, committing the following affirmative acts of evasion listed below.

1. On or about November 9, 2009, ROBINSON formed Sky Enterprises, Inc., in the nominee name of a family member in order to conceal his true ownership and control of Sky Enterprises, Inc.
2. For all four quarters in 2011, and the quarters ending March 31, 2012, June 30, 2012, and September 30, 2012, ROBINSON caused the filing of seven Forms 941 on behalf of Sky Enterprises, Inc., that were signed by individuals falsely

claiming to have financial responsibility for the business.

3. ROBINSON often paid his employees in cash in order to avoid the accurate assessment and payment of employment taxes.
4. In an interview with a Revenue Officer of the Internal Revenue Service on or about June 13, 2013, ROBINSON made false statements about his ownership and control of Sky Enterprises, Inc. in an attempt to avoid liability for unpaid employment taxes.

(In violation of Title 26, United States Code, Section 7201).

DANA J. BOENTE
UNITED STATES ATTORNEY

By.



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